date of the commencement of this Act with any order or notice issued in respect of such properties by the Commissioner of Wakfs, Additional or Assistant Commissioner of Wakfs aforesaid or by the Board of Wakfs established under the said Act.

(2) The provisions of section 7 of the said Act shall apply to such survey of properties as is referred to in sub-section (1) as those provisions apply to a survey of properties of wakf made under the said Act.

APPENDIX II.

[Vide item III (2) on page 111 supra.]

L.A. BILL No. 12 OF 1961.

(As passed by the Assembly.)

A Bill further to amend the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958.

WHEREAS it is expedient further to amend the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 (Madras Act XXIX of 1958), for the purpose hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Agricultural Income-tax (Amendment) Act, 1961.

(2) It shall come into force on the 1st April 1961.

2. *Amendment of section* 34, *Madras Act XXIX of* 1958.—In section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958—

(i) in the heading, for the words and figures " the years 1957–58, 1958–59 and 1959–60 ", the words and figures " the years 1957–58, 1958–59, 1959–60 and 1960–61 " shall be substituted;

(ii) in sub-section (1), after the words, figures and letters " or on the 31st day of March 1960 ", the words, figures and letters " or on the 31st day of March 1961 " shall be inserted.

APPENDIX III.

[Vide item III (3) on page 112 supra.]

L.A. BILL No. 15 OF 1961.

(As passed by the Assembly.)

A Bill further to amend the Madras General Sales Tax Act, 1959.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1959 (Madras Act I of 1959), for the purposes hereinafter appearing;

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Be it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Second Amendment) Act, 1961.

(2) It shall come into force on the 1st April 1961.

2. *Amendment of section 2, Madras Act I of* 1959.—In section 2 of the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) (hereinafter referred to as the principal Act),—

(i) after clause (*c*), the following clause shall be inserted, namely :—

" (*cc*) ' Assistant Commercial Tax Officer ' means any person appointed by the Deputy Commissioner by name or by virtue of his office, to exercise the powers of an Assistant Commercial Tax Officer; ";

(ii) for clause (*e*), the following clause shall be substituted, namely :—

" (*e*) ' casual trader ' means a person who has, whether as principal, agent, or in any other capacity, occasional transactions of a business nature involving the buying, selling, supply or distribution of goods in the State, whether for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, and who does not reside or has no fixed place of business within the State; ".

3. *Amendment of section 7, Madras Act I of* 1959.—In section 7 of the principal Act—

(i) for sub-section (1), the following sub-section shall be substituted, namely :—

" (1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover is not less than ten thousand rupees, but not more than fifty thousand rupees, may at his option instead of paying the tax in accordance with the provisions of that sub-section pay tax at the following rates, namely :—

	Rate of tax.
(i) Where the total turnover is not less than ten thousand rupees, but is less than fifteen thousand rupees.	One hundred and twenty rupees per annum.
(ii) Where the total turnover is not less than fifteen thousand rupees, but is less than twenty thousand rupees.	One hundred and eighty rupees per annum.
(iii) Where the total turnover is not less than twenty thousand rupees, but is less than twenty-five thousand rupees.	Two hundred and forty rupees per annum.
(iv) Where the total turnover is not less than twenty five thousand rupees, but is less than thirty thousand rupees.	Three hundred rupees per annum.
(v) Where the total turnover is not less than thirty thousand rupees, but is less than thirty-five thousand rupees,	Three hundred and sixty rupees per annum.

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	Rate of tax.
(vi) Where the total turnover is not less than thirty-five thousand rupees but is less than forty thousand rupees.	Four hundred and twenty rupees per annum.
(vii) Where the total turnover is not less than forty thousand rupees, but is less than forty-five thousand rupees.	Four hundred and eighty rupees per annum.
(viii) Where the total turnover is not less than forty-five thousand rupees, but is not more than fifty thousand rupees.	Five hundred and forty rupees per annum."

(ii) in sub-section (2), for the words "twenty-five thousand rupees," the words "fifty thousand rupees" shall be substituted.

4. *Amendment of section* 13, *Madras Act I of* 1959.—In section 13 of the principal Act, for sub-section (2) and the proviso thereto, the following sub-section and proviso shall be substituted, namely :—

"(2) If no return is submitted by the dealer under sub-section (1) within the prescribed period, or if the return submitted by him appears to the assessing authority to be incomplete or incorrect, the assessing authority may, after making such enquiry as it may consider necessary, assess the dealer to the best of its judgment :

Provided that, before taking action under this sub-section on the ground that the return submitted by the dealer is incomplete or incorrect, the dealer shall be given a reasonable opportunity of proving the correctness or completeness of the return submitted by him.".

5. *Amendment of section* 21, *Madras Act I of* 1959.—In section 21 of the principal Act—

(i) in sub-section (2), the words "specifying all the places of business" shall be added at the end;

(ii) after sub-section (3), the following sub-sections shall be inserted, namely :—

"(3-A) A registered dealer may apply to the prescribed authority for a copy or copies of the registration certificate along with a fee of five rupees for each copy and, if the prescribed authority is satisfied that the application is in order, it shall issue to the registered dealer a copy or copies of the registration certificate.

(3-B) If the prescribed authority is satisfied that a registration certificate or a copy thereof is lost or accidentally destroyed, it shall, on an application by the registered dealer accompanied by a fee of one rupee, issue to him a duplicate of the registration certificate.

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(3-C) A registered dealer shall exhibit at each place of his business the registration certificate, or a duplicate or a copy thereof.";

(iii) in sub-section (4), for the words, figures and brackets "A dealer registered under sub-section (1) of section 20", the words "A registered dealer" shall be substituted; and

(iv) in sub-section (6), for the words "No application for registration", the words "No application for registration or for a copy or duplicate of the certificate" shall be substituted.

6. *Amendment of section 21-A, Madras Act I of* 1959.—In section 21-A of the principal Act—

(i) after sub-section (6), the following sub-section shall be inserted, namely :—

"(6-A) If the prescribed authority is satisfied that the permit issued under sub-section (5) is lost or accidentally destroyed, it shall, on application by the registered dealer accompanied by a fee of one rupee, issue to him a duplicate of the permit.";

(ii) for sub-section (9), the following sub-section shall be substituted, namely :—

"(9) No application for a permit or for a duplicate thereof shall be refused and no permit shall be cancelled under clause (*b*) of sub-section (7) unless the registered dealer has been given a reasonable opportunity of being heard and no permit shall be cancelled under sub-section (8) unless the permit holder has been given a reasonable opportunity of being heard.".

7. *Amendment of section 31, Madras Act I of* 1959.—In the opening paragraph of sub-section (1) of section 31 of the principal Act, after the words "Appellate Assistant Commissioner", the words "having jurisdiction" shall be added.

8. *Insertion of section 34-A in Madras Act I of* 1959.—After section 34 of the principal Act, the following section shall be inserted, namely :—

"34-A. *Power to transfer appeals.*—(1) The Board of Revenue may, either *suo motu* or on application, for reasons to be recorded in writing, transfer an appeal pending before an Appellate Assistant Commissioner to another Appellate Assistant Commissioner.

(2) The Board of Revenue may, when exercising the powers under sub-section (1), direct the stay of further proceedings before an Appellate Assistant Commissioner.

(3) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.".

9. *Amendment of section* 36, *Madras Act I of* 1959.—In section 36 of the principal Act, for sub-section (9), the following sub-section shall be substituted, namely :—

" (9) Every order passed by the Appellate Tribunal under sub-section (3) shall, subject to the provisions of sub-section (6) and section 38, be final ".

10. *Amendment of section* 38, *Madras Act I of* 1959.—In section 38 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely :—

" (1) Within sixty days from the date on which a copy of the order under sub-section (3) of section 36 is served in the manner prescribed, any person who objects to such order or the Deputy Commissioner may prefer a petition to the High Court on the ground that the Appellate Tribunal has either decided erroneously or failed to decide any question of law :

Provided that the High Court may admit a petition preferred after the period of sixty days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within the said period ".

11. *Amendment of section* 41, *Madras Act I of* 1959.—In section 41 of the principal Act, after the proviso to sub-section (4), the following further proviso shall be inserted, namely :—

" Provided further that the officer ordering the confiscation shall give the person affected option to pay in lieu of confiscation—

(*a*) in cases where the goods are taxable under this Act, in addition to the tax recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, whichever is greater; and

(*b*) in other cases, a sum of money not exceeding one thousand rupees ".

12. *Amendment of section* 42, *Madras Act I of* 1959.—In section 42 of the principal Act, after the proviso to sub-section (3), the following further proviso shall be added, namely :—

" Provided further that the officer ordering the confiscation shall give the person affected option to pay in lieu of confiscation—

(*a*) in cases where the goods are taxable under this Act, in addition to the tax recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, whichever is greater; and

(*b*) in other cases, a sum of money not exceeding one thousand rupees ".

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13. *Amendment of section 53, Madras Act I of 1959.*—In section 53 of the principal Act, for sub-sections (4) and (5), the following sub-sections shall be substituted, namely :—

" (4) (*a*) All rules made under this Act shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(*b*) All notifications issued under this Act shall unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(5) Every rule made or notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification ".

14. *Amendment of the First Schedule, Madras Act I of* 1959.—In the First Schedule to the principal Act, in item 38, for the word " tandon ", the word " tandem " shall be substituted.

APPENDIX IV.

[Vide item III (4) on page 123 supra.]

L.A. BILL No. 16 OF 1961.

(As passed by the Assembly.)

A Bill to extend certain laws to the added territory in the State of Madras.

WHEREAS it is expedient to provide that certain laws should be extended to, and by virtue of such extension should be in force in, the added territory in the State of Madras;

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras (Added Territory) Extension of Laws Act, 1961.

(2) It shall come into force on the 1st April 1961.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) " added territory " means the territory transferred to the State of Madras by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959);